

be held on October 19 in my hometown of Flint, Michigan.

Members of the community committed to principles of Reform Judaism founded Temple Beth El in 1927. The first services were held in the Paterson Building in downtown Flint. Rabbi Leo M. Franklin of Temple Beth El Detroit presided over the signing of the Articles of Association. Maurice Rosenbaum, Moses Rosenthal, Arthur Dubois, and Harry Winegarden were the first officers. The Temple Reform Sisterhood, under the direction of Mrs. James Rapport, started on June 8, 1927 and officially changed its name to Temple Beth Sisterhood when Temple Beth El was formally founded later in the same year.

In January 1935 the first permanent home for the Temple was purchased. Located at the corner of Liberty and East Second Street, it provided a place for services and religious school. The mortgage was burned on October 19, 1941 and the following year the Temple joined the Union of American Hebrew Congregations. It remains affiliated with this organization until today.

Under the direction of Rabbi Morton M. Applebaum the congregation expanded and soon needed a larger space. The Temple moved to the building on Ballenger Highway and the first services held there took place on April 14, 1950. The Jewish community worldwide was in mourning over the murder of six million Jews during the Holocaust. The role of the synagogue as the center of Jewish life took on new meaning and the opening of the new Temple was heralded as an example of the vibrancy of the Flint Reform Jewish Community.

To meet the needs of the community Temple Beth El moved to its present location. This move has provided opportunities to interact with its sister congregation, Beth Israel. The sanctuary and building were designed to enhance the congregation's ability to face the future and meet the challenges of tomorrow. Under the direction of Rabbi Karen Compane, the Temple's first female Rabbi, Temple Beth El has augmented its reputation as the friendly "Temple Family."

Madam Speaker, I ask the House of Representative to rise with me today and applaud Temple Beth El as it celebrates 80 years of spiritual vitality and dedicated community involvement. I congratulate them for their achievement and echo Dr. Max S. Hart when he prayed, "May God let his countenance shine upon all of us, and cause this Congregation to flourish and prosper for the next fifty years."

RECOGNIZING THE SOUTH LEXINGTON 12-YEAR-OLD ALL-STAR TEAM

HON. BEN CHANDLER

OF KENTUCKY

IN THE HOUSE OF REPRESENTATIVES

Wednesday, October 17, 2007

Mr. CHANDLER. Madam Speaker, today I would like to recognize the South Lexington 12-year-old All-Star team of Lexington, Kentucky, who recently won the 2007 Cal Ripken/Major 60 World Series in Van Buren, Arizona. This phenomenal group of young people went undefeated this season, securing the World Series title in the final round against Scottsdale, Arizona.

Demonstrating admirable determination and teamwork, the 2007 South Lexington team indisputably rose to the occasion. This year's exciting win is no surprise but merely represents the hard work the players put in all season. The team was no doubt inspired by years of success by previous South Lexington Youth Baseball teams. Ten different South Lexington teams have gone to the Ripken World Series, and in the past 15 years, three of these teams returned home with the title.

I would like to congratulate Coach Kevin Payne, others who supported the team, and, in particular, the players on their success. It is an honor to have such an inspiring group of individuals represent Kentucky's youth, and I very much look forward to seeing the continued achievements of these remarkable young men in the future.

PROMOTION OF ARTISTIC GIVING ACT OF 2007

HON. TOM UDALL

OF NEW MEXICO

IN THE HOUSE OF REPRESENTATIVES

Wednesday, October 17, 2007

Mr. UDALL of New Mexico. Madam Speaker, I rise today with my colleague from Pennsylvania, Mr. ENGLISH, to introduce the Promotion of Artistic Giving Act of 2007, legislation that would amend recently enacted limitations on the donation of fractional gifts with more measured restrictions.

Fractional gifts are charitable donations to museums and galleries of partial interests in art or other collectibles that confer a substantial public benefit while permitting a tax benefit over an extended period of time. Like all qualified charitable gifts, the taxpayer receives an income tax deduction of up to 30 percent of his or her adjusted gross income for the donation to the charitable institution—in this case, museums. Fractional gifts are a valuable tool for many taxpayers due to the value of the art or collectible being donated as the value of the gift is far in excess of the amount of the available deduction. The benefit of these types of donations is that many fractional gifts would never be given to a museum without the potential donor being able to participate in an extended gift-giving program.

While well intentioned, the unnecessarily harsh provisions relating to fractional giving included in the Pension Protection Act of 2006, PPA, have effectively ceased charitable donations of partial interests in art to our Nation's museums and galleries. In trying to close a tax loophole, the PPA suffocated a time-honored method of giving that has made many of our national treasures such as the Hope Diamond and Vincent Van Gogh's "White Roses" available to the public. By rolling back some of the most restrictive provisions of the PPA, this legislation strikes the right balance between tax and charitable giving policy, addresses concerns about tax evasion, removes fractional giving from estate and gift tax provisions, and again encourages lifetime donations of art for the enjoyment of the public.

Since the passage of the PPA, fractional giving has dramatically decreased. For instance, a Santa Fe, New Mexico, museum had a potential donor of a tribal folk art collection worth approximately \$2 million withdraw an offer to give the collection to the museum.

Similarly, a potential fractional gift of an important body of work from a well-known Pennsylvania artist has been withheld as a result of the change in law.

The PPA made two dramatic changes to the income tax deduction benefits available to donors. First, donors of appreciating artwork are now limited on all contributions to the fair market value determined at the time of the donation of the initial fractional gift. Second, donors are now required to complete the fractional gift within a 10-year period. Combined, these changes negated much of the tax benefits for donating a fractional gift of valuable pieces of artwork and need to be modified. This legislation would slightly modify these provisions to require taxpayers to get a certified appraisal from the Art Advisory Board at IRS for gifts of over \$1 million and require gifts be completed during the life of the donor. These modest changes will address congressional concerns about valuation of gifts and unlimited time periods for gifts while providing the necessary incentives for these types of charitable donations.

Unfortunately, the PPA also modified estate and gift tax rules for fractional gifts. These rules have proven to be unworkable and unnecessary. The abuses of fractional giving involved the income tax deduction, not any reduction in estate or gift taxes. Modifying the estate and gift tax laws based on valuation and recapture rules applied for income tax purposes will result in unfair outcomes for taxpayers. Unless these rules are modified taxpayers of completed gifts could have estate tax liability on an asset that is no longer in their estate or have gift tax liability on gifts that were never made. For these reasons, our legislation essentially removes the changes made in PPA to estate and gift tax rules for fractional gifts.

Our Nation has a wealth of culture and creativity. Museums are the venue through which individuals can learn from, engage in, and enjoy history, culture, and art. Our bill will encourage the transfer of museum quality pieces from individuals to public institutions.

I look forward to working with my colleagues on swift passage of this important legislation.

HONORING LT. COL. PEDRO ALTIERY

HON. ELIOT L. ENGEL

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Wednesday, October 17, 2007

Mr. ENGEL. Madam Speaker, among the many of our men and women who serve in Iraq are the Nurse Corps Officers who treat the ill and the wounded, giving sustenance while saving lives.

Lt. Col. Pedro Altiery is one such member of that Corps whose exceptionally meritorious service earned him the Bronze Star for his service during Operation Iraqi Freedom from March, 2005 to May, 2006.

He was described as one of the best Nurse Corps Officers who ensured the highest standards were kept in operating rooms and in providing quality care to the detainee population. He developed a highly organized, professional and clinically excellent team which could be called on in a moment's notice to be fully operational.